

2001 S Corporation's List of Shareholders and Consents**3830**

For use by S corporations with one or more nonresident shareholders or trusts with nonresident fiduciaries. Attach to Form 100S and give a copy to each nonresident shareholder or fiduciary. Use additional sheet(s) if necessary.

Corporation name	California corporation number
	Federal employer identification number (FEIN)

Note: Completion of this form does not satisfy the requirements for filing an income tax return for California. See General Information B.

List below the names and identification numbers of shareholders of record at the end of the corporation's taxable year.

Number	Shareholder's name	Only nonresident shareholders and nonresident fiduciaries must sign: I consent to the jurisdiction of the State of California to tax my pro-rata share of the S corporation income attributable to California sources.		Shareholder's Social security no./Federal employer identification no.
		Signature	Date	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

List below the names and identification numbers of shareholders who sold or transferred their ownership interests before the end of the corporation's taxable year.

Number	Shareholder's name	Only nonresident shareholders and nonresident fiduciaries must sign: I consent to the jurisdiction of the State of California to tax my pro-rata share of the S corporation income attributable to California sources.		Shareholder's Social security no./Federal employer identification no.
		Signature	Date	
1				
2				
3				
4				
5				

A Purpose

When an S corporation has one or more shareholders who are nonresidents of California or trusts with nonresident fiduciaries, use form FTB 3830 to:

- List the names and social security numbers or federal employer identification numbers of all shareholders; and
- Obtain the signature of each nonresident shareholder or fiduciary evidencing consent to the jurisdiction of California to tax their pro-rata share of income attributable to California sources. If the nonresident shareholder or nonresident fiduciary has a spouse, the spouse must also sign the form. For ease in gathering proper signatures, multiple copies of the form FTB 3830 may be used.

Caution: Failure to attach this form (with required signatures) to Form 100S is grounds for the Franchise Tax Board to retroactively revoke the S corporation election. Revenue and Taxation Code (R&TC) Section 23801(b).

B Nonresidents Who Must File a California Tax Return

If you are a nonresident shareholder, in addition to signing form FTB 3830, you may also need to file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return (Long Form). Long Form 540NR must be filed if you had income from California sources and:

- You were single or unmarried by the end of 2001 and your gross income from all sources was more than \$11,901; or adjusted gross income from all sources was more than \$9,521; or
- You were married by the end of 2001, and you and your spouse had a combined gross income from all sources of more than \$23,803; or adjusted gross income from all sources of more than \$19,042; or

- You can be claimed as a dependent as provided in Internal Revenue Code (IRC) Section 63(c)(5) when the individual's gross income from all sources exceeds the standard deduction allowed under the IRC; or
- If you owe the State of California \$1 or more of tax. (R&TC Section 18507).

C Group Nonresident Shareholder Return

Certain nonresident shareholders of an S corporation doing business in California may elect to file a group nonresident return using Form 540NR (long). For more information, get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR.